

ABSTRACT

An oxidation process is performed for a surface of the SOI film exposed from the opening pattern to form and eliminate the silicon oxide film, so that the SOI film would be thinned. In the opening pattern, formed a gate oxide film as a third insulation film, on which a poly-silicon film is formed as a conductive film so as to fill in the opening pattern. The first insulation film is then eliminated while the second insulation film formed on the inner wall of the opening pattern is remained, so that a gate electrode provided on the side wall thereof with a sidewall would be formed on the gate oxide film.